



Scottish Assessors Association

MISCELLANEOUS PROPERTIES COMMITTEE

Practice Note 26

REVALUATION 2005

Valuation of 5-a-side Pitches

1.0 INTRODUCTION

This practice note applies to the valuation of multiple 5-a-side pitches, which are normally operated on a commercial basis.

2.0 BASIS OF VALUATION

The ground, clubhouse, car parking and ancillary buildings should be valued on the comparative principle of valuation. Where appropriate, site improvements to enable the property to be used for its particular sport should be valued using the contractor's basis of valuation.

3.0 VALUATION CONSIDERATIONS

3.1 Site Value

If no local rental evidence is available, a rate of £350 to £500 per hectare to Net Annual Value should be applied for a ground of 0.5 ha to 2 ha. These rates reflect the provision of basic drainage and a level grass surface of average quality.

3.2 Site Improvements and Ancillaries

Where appropriate, additions for site improvements and ancillaries should be made by the application of the contractor's basis of valuation in accordance with the recommendations of Basic Principles Committee Practice Note 2.

If actual costs are unavailable, the following rates should be used for guidance in arriving at the Estimated Replacement Cost. These costs are derived from The National Playing Fields Association Cost Guide and need no adjustment for contract size, professional fees or location.

Single pitch of 36m x 18.5m complete with foundation, marking, perimeter wall (1.1m) and “Weldmesh” fencing to a height of 2.75m

Bituminous macadam and some synthetic carpets £28,800

Synthetic £36,000

Floodlighting

The following estimated replacement costs should be added where floodlighting to recreational standard is present. No adjustment is necessary for contract size, location or fees as the costs already reflect these factors.

Standard	1 Pitch	2 Pitches	3 Pitches	Additional Pitches
Recreational Standard	£7,500	£10,500	£14,000	£3,000

Other facilities

Guidance on replacement costs of other items and of facilities of a different standard than specified above may be obtained in the Rating Cost Guide and the Miscellaneous Properties Committee Practice Note 9.

3.2.1 Age and Obsolescence

The Estimated Replacement Cost of site improvements and ancillary items should be adjusted to reflect age related obsolescence and general condition in accordance with the recommendations of Basic Principles Committee Practice Note 2. A notional date should be adopted where appropriate.

3.2.2 Decapitalisation Rate

The appropriate decapitalisation rate should be applied to the effective capital of site improvements and ancillaries valued on the contractor’s basis.

3.3 Clubhouses and Pavilions

Where there is a clubhouse or pavilion present, this should be valued in accordance with Miscellaneous Properties Committee Practice Note 5. However, as such subjects normally operate on a commercial basis, particular care should be taken in dealing with subjects where there is a licensed element. In such cases the building should be valued in line with similar licensed premises or sports clubs – depending on the predominance or otherwise of the licensed element.

3.4 Ancillary Buildings

The valuation of ancillary buildings should be derived from local evidence having regard to the nature and use of the building.

3.5 Car Parking

Car parking should be added at an appropriate rate in accordance with local evidence. It is recommended that any addition for car parking should not normally exceed 10% of the value of the subjects.

4.0 END ALLOWANCE

If the facilities are operated for profit and are located to satisfy a demand from a wide area there should be no need to make any allowance for extent of use or redundancy in any part of the valuation. However, where the facilities are provided for social reasons in a particular location, rather than for commercial reasons, the location and extent of use should be considered. In such circumstances, it may be appropriate to take account of such factors by applying an allowance in line with those applied to sports clubs.